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INSTRUCTIONS

FOR A

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OF

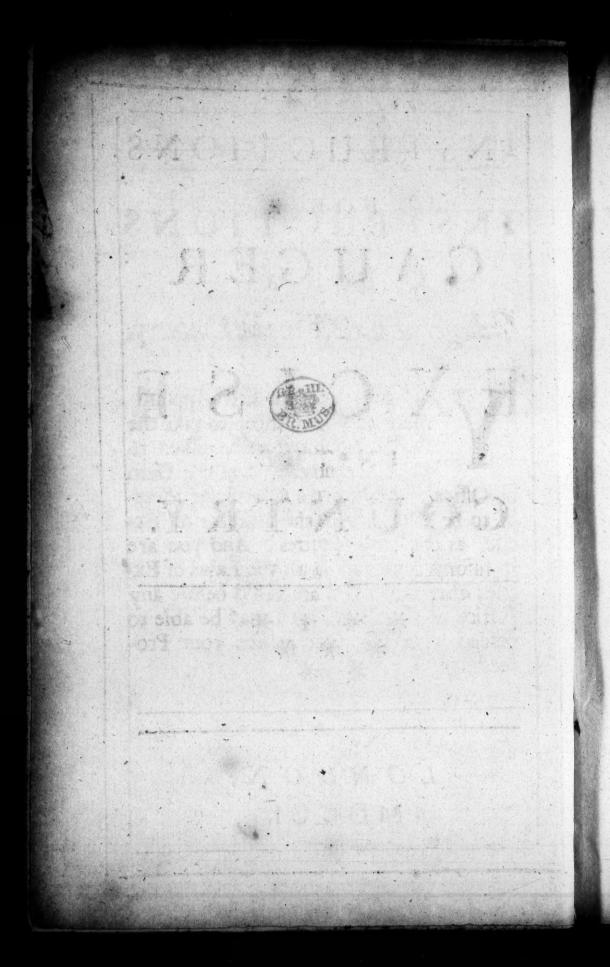
EXCISE

INTHE

COUNTRY.

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LONDON: MDCCI.



INSTRUCTIONS

FORA

Gauger of Excise in the Country.

OU are, at your first Appointment to your Office, to take the Oaths appointed to be taken to the Government, and the Oath of Office; and return a Certificate thereof to be entred with the Auditor of Excise, as the Law requires: And you are to inform your self in all the Laws of Excise; that when you are call'd before any Justice of the Peace, you may be able to defend your self, and justifie your Proceedings.

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Directions to Officers who survey Common Brewers.

Hat you take a Gauge of each Wort, so soon as possible, after it is out of the Copper; and that you make frequent Returns to the Brewhoufes, and at uncertain times; and at each Return take a Gauge of what Worts are off; inserting the said Gauges, and time of taking them, in your Leiger, before you go from the Brewhouse (tho' no more Worts are off, than were when you was last there) and that you cast up those Gauges by no other Table-Book, than what is Examin'd and Sign'd by your Supervisor: And where you find a Wort left in the Copper, after it has done boiling, to take a Gauge thereof; and, deducting the Tenths, make a Charge therefrom; and in case a Wort remains all night in the Copper that you have had no Gauge upon, you are to make frequent Returns, even in the night time. and at each Return to take a Gauge, and enter the same, with the time of taking it,

it, in your Leiger; and frequently examine the Under-Backs, to prevent any Fraud that may be committed by leaving a part of any Wort therein, especially when the last Wort is in the Copper: And where you find an Hop Liquor left in the Copper, you are to have especial regard how the same is dispos'd of, that no Fraud be cover'd thereby; and if at any time you do miss any part of a Wort, more than what you judge it might reasonably wast by heat, you are to observe the Directions of the Act of Parliament, I Will. & Mar. in that case provided. And you are at least once every Sunday, to inspect every Common Brewer in your Division.

II. That you carefully take the Goods on each Guile, and cast them up, computing whether the Quantity and Quality of the Drink drawn therefrom, be answerable to the quantity of Malt; also making all possible Observations of the Quality of each Brewers Drink at his Customers Houses, whether it be answerable to that which he shews you at his

Brewhouse.

A 3 III. That

III. That you be careful to demand (as the Law directs per Act 8 & 9 Will.) how much Strong Beer or Ale, and how much Small, the Brewer intends to make of each Guile, and insert the Answer you receive in your Leiger; and if any part of the Guile be cleansed, before the Brewer has declar'd how much Strong and how much Small he intends to make of fuch Guile, he having been by you required fo to do, you are to charge that whole Guile Strong; and acquaint your Collector or Supervisor therewith by the first opportunity. And if after such Length declar'd, you do by any means whatfoever find any Increase of the Strong, you are to put the Statute of 8 & 9 Will. in that case provided, in execution against the said Brewer; except the same Increase was made by Drink formerly charg'd and never fent out, nor the Quality alter'd, and that mix'd with the new Drink in your fight.

IV. That in making up the Charge of each Guile, you Collect the best Gauge of each several Wort, add them together, and from that Total, if most, or from any mixt Gauge of two or more

Worts

Worts together, or from any Gauge that makes a better Total, deduct the Small declar'd, and charge the remainder Strong, but if the Strong declar'd exceeds such remainder, charge from that: And that you take all possible care, by attending the Brewer's Cleansings, by Draying them, or by what other means you find most effectual, to prevent the using of any part

of the Small for Strong.

V. That you keep an exact Account of each Brewer's Stock of old Drink, diffinguishing such as hath been return'd from their Customers, from the rest; and if any such Returns are us'd among new Drink, to charge it again as new; or if it appears to you that any of the old Drink in Stock, which hath not been return'd, is alter'd in its Quality from what it was when first charg'd, by adding thereto Small Beer or returned Drink, you are to charge the same again, if added to new Drink of another Guile.

Directions to Officers who survey Foot-Walks.

I. Hat you early every Morning go round your whole Division, and observe who are Brewing or preparing to Brew, and infert their Names with the day of the Month on a Leaf towards the latter end of your Stock-Book, and likewise enter the same in a Book kept for that purpose in the Excise-Office, taking then entire Gauges on those Guiles as were brew'd off the day before, entring the faid Gauges, with the respective Hours of taking them, in your Stock-Book: You are, as often as possible (of which your Collector and Supervisor are to be Judges) to take a Gauge on each Wort, so soon after it is out of the Copper as you can, fo as to have a distinct Gauge on each Wort, and Enter the same, with the Hour of taking the said Gauges, in your Stock-Book, according to the Method now prescrib'd; and from the best separate Gauges of the Strong Worts added together, or from the

the intire Gauge thereof, if better than the Worts, or from the Increase of the Stock, if that exceeds the best Gauge, to make the Charge of each Brewing; and not to let two or more Worts be off before you take a Gauge, as has been hitherto practis'd. And in case you make your Charge, or any part of it, from a Gauge taken upon warm Worts, you are to make an Allowance of one Tenth of such warm Worts for Wash and Wast, by deducting fuch Tenth out of the Gauge upon fuch warm Worts. You are to take the Gauges of the Goods as often as you can, and to insert the same in your Stock-Book; and if your Division is so large, that you cannot have a Gauge on each Wort distinctly on all your Victuallers, you are to take the Gauges on the Worts distinct. ly on as many as you can, and then to alter the Persons, and use that Method on the rest of your Victuallers; and that you take care to Stock your Division at fuch times as may least hinder your taking Gauges, tho' you Stock not your whole Division in one day, yet so as the whole be Stock'd thrice each Week.

B

Directions to the Officers who have Rides.

I. YOU are to make your Residence in the Market-Town, or other Chief Town in your Division; and if vour Division be such an Out ride where there's no confiderable Town under your Survey, then you are to reside as near the Centre of your Division as possible: which Town you are to survey every Morning, and fee who is Brewing or preparing to Brew: And if any Person be preparing to Brew, you are to write Pr. on the Margent of the Stock-Book. and those that are Brewing you are to write B. on the faid Margent, entring under the faid Pr. or B. the Hour of the Day (viz. M. 6. or M. 7. for Morning 6. or Morning 7.) when you made that Survey: And if upon the faid Survey, you find any Worts near ready to come out of the Copper, you are to return and Gauge that Wort e're you begin your Ride; and every Morning, before you go into your Country Business, you are

to leave in writing at the Excise-Office, or House where you lodge, in a little Book for that purpose, which Round you defign to ride, and at which House you defign to begin, and at what Hour you go forth; and in the Evening when you come home, you are to go to those Houfes that have Brew'd that day, and take your Gauges on the respective Worts, distinguishing them with Dots, viz. $\frac{1}{x}$ and the Small distinct from the rest, and such Worts which are so hot as to require the Allowance of a Tenth, you are to mark with a W over them, making the Allowance of a Tenth from fuch Worts only; and the faid Gauge, with the Hour of taking it, you are to enter in your Stock-Book e're you go from the place of Brewing; and the next Morning you are to take a fecond Gauge of the whole Brewing, and you are to make your Charge either from a Collection of your Worts, or from your entire Gauge, or from the Increase of the Stock, which ever of them produces most.

II. That in Surveying your Ride, you write B. for those you find Brewing, and Pr. for those you find preparing to Brew,

on the Margent of that Victualler's Stock-Book, with the Hour of the Day you were there. That you take as many Gauges in your Riding as possibly you can: And you are to take especial care. by the best means and measures you can, to find out the best length of every Vi-Aualler in your Division; and at such times as you cannot possibly have a Gauge, and you find the Tunnage short of the best Lengths you us'd to have by your Gauge, you are to use all diligence from the Confession of the Victualler, or otherways, to inform your felf of the full quantity of Drink brew'd; and if by any means you find the same quantity of Malt us'd and Drink brew'd, that then you charge according to such best Lengths as you had before by Gauge; and upon the whole, so to ascertain your Charge, that you may be able to justifie the fame upon any occasion; and that as often as you can, you take a Gauge of the Goods, and enter the same in your Stock-Book.

III. Where you can Ride your Division in one Day, you are to Survey the whole at least four times per Week, Stocking Stocking the same Three times or oftner. if you find occasion; and if your Division cannot possibly be Rode under two days then to furvey and stock the same Three rimes per Week, or at least Five times per Fortnight; but not in a constant course, nor beginning always at the same Place, but sometimes to Ride the same Round twice together; that so, by surveying the Victuallers at times unexpected, you may have the more Gauges on their Brewings. And at each Survey you make upon any Victualler in your Ride, you are to Enter on a Paper for that purpose, left on a certain Place in the Cellar or Victualler's House, the time of your faid Survey, according to the following Scheme.

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GENERAL ORDERS FOR Country OFFICERS

Who are both in

FOOT-WALKS and RIDES.

Stock-Books the Area's of all your Victuallers Mash-Tuns, Coppers, Coolers, Guile-Tuns, and other Utensils by them commonly used; and where you have any Guile-Tuns, or other Rounds, or Tubs that are not regular, and upon which one mean Diameter will not serve at every Depth, you are to enter in your Stock-Book the Area's of the Diameters in the middle of each Ten Inches from the bottom upwards, as you see in the Scheme of the Stock-Book hereunto annexed.

II. You are to keep by you a Book in which you are to enter the Dimensions of all the Utensils of every Victualler,

viz.

viz. the Length, Breadth, and Area of each Cooler; the several Diameters and Area's of each Mash-Tub and Copper, Guile-Tun, Round, and Tub, as also herein you are to keep the Dimensions and Contents of all the Casks in Stock. and with these Area's of Utensils, and Contents of Casks in this Dimension-Book, you, with your Supervisor, are to Examine the Area's of Utenfils, and Contents of Casks, in your New Stock-Book every Transcription: And as foon as possible you are to Re-gage all your Utenfils, and Casks in Stock, and infert the fame in this Dimension-Book; a Scheme whereof you have hereunto annexed. If you find any Alteration in your Utenfils or Vessels; That you gage them, and discover the Error, and make a Memorandum of it, and acquaint your Supervisor thereof as foon as possible.

III. You are to keep in Stock all the Casks in each Victuallers House, and not more, and that this may be done with as few Mistakes as may be, you are to keep all your Casks fairly marked with white Lead and Oil, and when you find any Cask but part fill'd, you are not to

fay, Such a Cask, not full, but you must in such Cases take the Bung Diameter, and wet Inches of the Cask, and enter them in your Book, that the true Quantity of Drink in the said Cask may be found; and in taking your Stock, you must never set down any Cask as empty, but what you see so; and if any Casks are missing, you are to enter in the Place thereof, a Cypher, with a prick in the middle of it (thus 6) and to make diligent Search and Enquiry where the same

is, or how disposed of.

IV. If you happen to make any mistake in your Stock or Gages, (which Gages you are to cast up and bring forward every Night) you are not to rectifie the same by scratching out or altering any Figure in your Book, but enter a Memorandum of the same against such Error in your Book, and make your Charge as it ought to have been, if no such Mistake had been committed. You are to use your utmost Diligence to prevent or detect all Frauds that may be put on the Revenue, and when you discover any Fraud committed by any Person, subject to the Penalties in the Laws of Excise, you are

at your Peril, not to make any Composition for the same, but give your Collector and Supervisor a true Account thereof, in due time, to the end legal Prosecution may be made; and for your Encouragement you shall have such part of the Pe-

nalty inflicted as the Law directs.

V. You are to have ready against each fuccessive Collection in your Division, a new Stock Book with the Areas of all your Utenfils, and Contents of all your Casks fairly and truely fet therein, transcribed from your last Book: As also you are to have ready a Voucher, with all the Charges you have made fince the last Collection upon any Person whatsoever, fairly entered therein. And from the Voucher to draw forth a true Abstract, shewing the Total you charge every Perfon respectively, and the Sums each are thereby charg'd, and with your old and new Books, the Vouchers and Abstract, a List of the Arrears due in your Division, your Dimension Book, and the Acts of Parliament : You are to attend at the Excife-Office, to meet your Collector, and Supervisor, at such time as the Collector shall appoint. Allow to away the many VI. You

VI. You are diligently to enquire after, and carefully to take an Account of all drink fold at Fairs, Wakes, Revels, Chutes, or any other publick or private Meetings, and then to demand and receive the Duty for the same, giving each respective Perfon a Receipt for the Money they pay, expressing therein the Quantity and Quality of the Drink they pay for and the time of Payment; all which you are to enter at the end of your Stock-Book, together with the Persons Names, and Places of Abode; and all these Particulars, you are upon the Collection-Day, to enter in the Collector's Book, for Fairs, and By-Ales, and fign your Name thereunto, and paythe Money you received for fuch Drink to your Collector; and you are not to receive the Duty of Excise of any Person whatsoever (except at Fairs, and for By-Ales, aforefaid) nor bring any Brewers, Victuallers, or Distillers Money to the Collection, nor take up any Arrears between the Rounds, without Directions in Writing fign'd by your Collector. O St. vas do to

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VII. You are not to return any as By-Brewers, but fuch as fell only at Fairs, and on other accidental Occasions; nor UN YOU

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are you to keep any Person as a By Brewer, that fells Drink above two Rounds together: And where you have any Victuallers that brew Drink themselves, and takes in Drink from the Common Brewer. you are to keep a Stock on what they take in from the Common Brewer, mentioning it as fuch in your Book: And likewife to Gage and keep a Stock on what Drink they brew themselves, and charge them with the Duty of the fame, carefully distinguishing, each from other, that no part of what they brew themselves may pass for Common Brewers Drink. And where you find just Gause to suspect any Fraud in that Case, you are to charge the whole Increase you find, and let the Victualler discharge himself.

VIII. You are not to keep any publick House, nor deal in any Commodities, nor trade with any Perfons liable to the Duties of Excise; nor borrow any Money, nor accept any Treat, Fee, or Reward of any Common Brewer, Inn-keeper, or Victualler; or of any Person employ d by them, upon pain of being Discharged

your Employment. as don't and known

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IX. You are to make frequent Surveys upon all Distillers of Low-Wines or Spirits within your Division, and keep exact Stocks of all their Wash, Low-Wines, and Spirits, distinguishing the several Qualities of all their Wash and Low-Wines. You are to charge your Low-Wines from the Decrease of your Wash, and Spirits from the Decrease of Low-Wine; and whereas by a Statute made in the 10th. and roth of William III. itis enacted, That Mellaffes-Wash shall be charg'd into Low-Wine, and i of these Low-Wines into Spirits; these Proportions you are to observe in making your Charges thereupon, unless the Quantities of Low-Wines and Spirits produced therefrom shall exceed these Proportions, in which case you are to make your Charges from the Quantities of Low-Wines and Spirits produced from the Wash. From other Wash, fuch as Malt-Drink, Cyder, &c. you may expect; into Low-Wine, and; of these Low-Wines into Spirits; but in these Proportions, respect must be had to the Strength of the Wash, for the Aronger that is, the more you may expect from it; and if at any time you shall miss any Quantity

Quantity of Wash, within Twenty sour Hours after your last Gauge taken of the same, and shall not (on Demand) receive a Satisfactory Account what is become thereof, you are in all such Cases to charge the Distiller with so much Low-Wines, and Spirits, as the Wash so missing would reasonably have made; observing, that all Wash, Low-Wines, and Spirits, are to be

computed by the Wine-Gallon.

X. You are duely and carefully to Survey and keep Stocks upon all Vinegarmakers in your Division, and to charge, as Vinegar, all Stale-Beer, Returns of Beer or Ale, Cyder, Verjuice, or any other Liquor proper to be made into Vinegar, which at any time shall be found in the Custody or Possession of any common Vinegar-maker, (except fuch Beer, Ale, or other Liquors, as are to be drank in their Families, and which shall be kept feparate and apart for that purpose) the faid Vinegar-maker being obliged, under certain Penalties, when he receives in any of the aforesaid Liquors, to shew the same to the Gauger, before he mixes any part thereof with Rape, or other Liquors, or Materials already in his Custody. He is neither

neither to receive in, or deliver out, any of the Liquors aforesaid, but within Statute Hours, without Notice thereof first given to the Officer. He is to make use of no private Storehouse, &c. Note, Every Thirty four Ale-Gallons, of such Liquor as aforesaid, is to be charged a Barrel of Vinegar, by an Act of 10th and 11th of King William III. for lessening the Du-

ty on Vinegar, &c.

XI. You are to make true Charges, and keep exact Stocks, upon all Metheglin or Mead made for Sale; and also upon all Sweets, and to keep Stocks upon all Retailers of Cyder and Perry, including as such, all such Persons who shall Buy any Cyder or Perry, or any Fruit to make into Cyder or Perry, and shall sell any of the Cyder or Perry so bought or made, by the Hogshead, or any greater or lesser Measure, charging them with the Duties of all such Cyder and Perry as you find in their Custody, as by Ast 8. William III.

XII. That no Officer alter his Stocks or Area's of Vessels after Transcription, nor keep any Cask full that is not so, nor make use of two Stock-Books or Leidgers,

Leidgers, not take any Gauges upon loose Paper, upon pain of incurring the urmost Displeasure of the Commissioners.

XHI. That you keep your Stock-Book fair, with your Figures large, and your Instructions at the end of your Stock-Book, transferring them from Book to Book, and render your self so well acquainted with what they contain, that you may be able to give an Account of every Paragraph; and your due observance of this, will meet with a suitable Return.

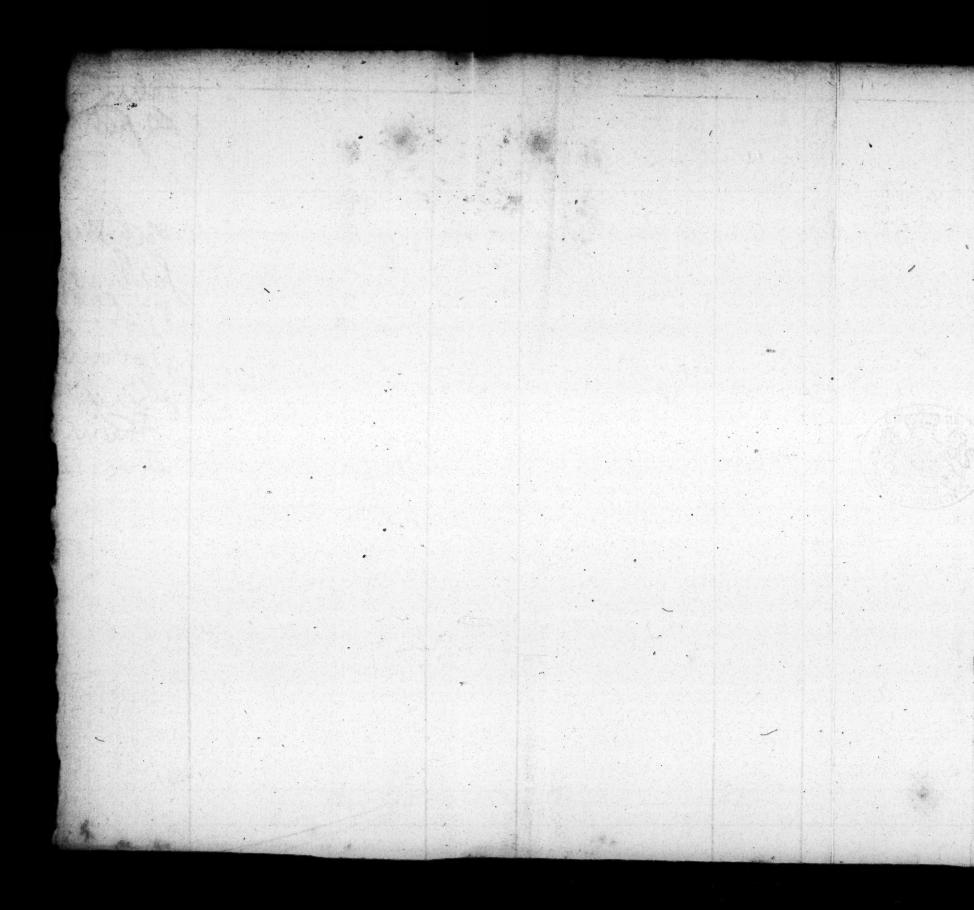
mon Brewer or Retailer, you are to shew your Commission if it be demanded, and you are to behave your self fairly and civilly, not using any imperious, menacing, or threatning Language (altho you should happen to meet with such from others) upon any Denial of Entrance, or other Opposition, but civilly tell such Persons the Danger of the Law in such Cases; and you are also to demean your self with all due Respects to the Justices of the Peace, and to the Country Gentlemen.

FINIS.



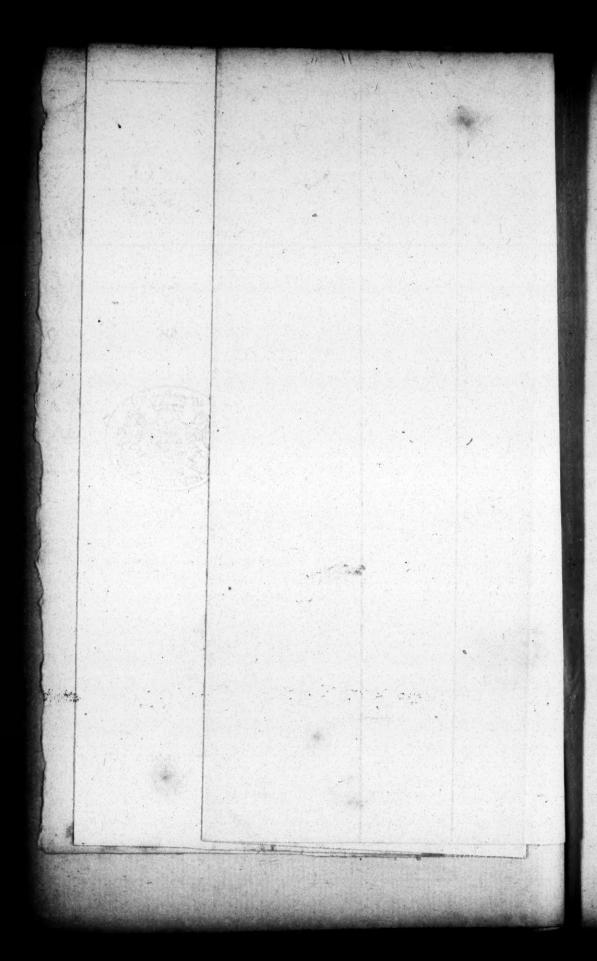
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Upon the Front of your Book you must insert the Name of your Division, the Number of the Round which that Book is for, the Month and Year, the Amounts of the several Species of Drink contained in that Voucher, distinguishing that of Common Brewers (if any in your Division) from that of the Victuallers, and underneath set the Amount in Money, and sign your Name thereto.

Here follows an Example of the Stock-Book, mentioned pages 8, 15. And after that, the Form of the Dimension-Book, mentioned pages 15, 16.

Northampton. In nog!

Mr. John Moor, at the Nag's-Head.

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Northampton Mr. John Moor,

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The Explanation of the Stock-Book.

Stock fet you after the usual manner, only observe the Cypher with a Point in the middle (thus ©) fignifies a Cask that's prick'd off from the Stock being now out of the Cellar.

To the Righthand of the Stock you have the Utenfils inserted, under which you are to enter your first Gauge of the Hop-Wort, to the Right-hand whereof you have Columns for entring the Charge in Barrels and Gallons arising from your

best Gauges.

Over Leaf you have the faid Utenfils again inserted, under which you are
to enter what the top Title thereof directs you; on the Righthand thereof you
have the faid Utenfils again repeated, under which you are to enter your third
Gauge, supposed to be an entire Gauge
of the whole Brewing, observing always
to enter upon the Margent of each side,
the day and hour you took the Gauge entered on the said side. To the Righthand
of all, you have several Columns distinctly

D marked.

marked, in which you are to enter the feveral Charges in Gallons arising from your

several Gauges, viz.

Under I h you must enter the Neat Total in Gallons arising from your sirst Gauge of the Hop-Wort. Under 2 h you are to enter the Total which your second Gauge of the Hop-Wort amounts to: Under m you are to enter the Neat Total of your Mash-Wort in Gallons: And under X the Total of the whole X which your third Gauge produces: And under VI the Neat Total of VI in Gallons, &c.

Having thus gauged your feveral Worts, and entered them, with the distinct Charges in Gallons, arising therefrom in their proper Places, you are to observe from which of those Gauges your best Charge

of the whole will arise.

Example, In the 1st. Guile, I find my 2d. Gauge of the Hop-Wort produceth 54.5, which added to the Gauge of the Mash-Wort being 55.4, makes 109.9, and is the best Charge; which I reduce into Barrels, and Parts, and Enter, in the proper Columns of Charge against the Tunnage on the 11th day, and likewise the Charge of VI I enter in its proper Column. In the second

fecond Guile I find the Charge of X comes from the Entire Gauge: And in the third Guile I find the Charge of X comes from the Tunnage, and the Charge of VI from the fourth Gauge. In the fourth Guile I find the Charge of X arifes from the feparate Gauges of the Hop and Mash-worts added together, which makes 109.9, all which, and also the several Charges of VI, I enter in their proper Columns of Charge, respectively.

If you have room to leave two Columns to the Righthand of your Columns of Charge, thereon to enter the Total of your Charge of X and VI in Gallons (as

ufual) it will be convenient.

Note, The Figures in the Parenthelis, under the Mash-Tun, signifies the Depth of the Goods then in it; the Letters W and L under the Copper is to denote whether there be Worts or Liquor, viz. Water then in it.

Note, That the Letters h and m, fet over the Hop-Wort and Mash-Wort, in this Example, is to be used instead of mentioned Page 11.

The Explanation of the Dimension-Book.

A T top you have 1.4.7. &c. and next under those Numbers, the Contents of the Casks in Stock, set 3 in each Column.

Next under those, you have the Diameters and Area's of the Mash-Tun and Copper, to the Right whereof stands Backs, over each Back its Length, in it its Breadth, and under it its Area. Next those, you have 2 Guile-Tuns, with the Diameters taken in the middle of each, ten Inches from the bottom upwards, and the Area's answering to those Diameters respectively, with the Depth of each Guile-Tun over it: Next those, you have the extream Diameters of an Oval Cooler, with the Area thereof under it.

Underneath the Utenfils you have N° 1, 2, 3, &c. downwards to 10 (and fo on to 40) and 4 blank Columns to the Right hand of each Number, in which Columns you are to enter the Dimensions

of the Cask in Stock against their respective Numbers, viz. the Head Diameter in Inches under H, the Bung Diameter under B, the Neat Length under L, and the Content in Gallons, which those Dimensions Produceth, under Cont. as you see done by N° 1 and 2.

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